



STATE OF UTAH

UTAH STATE TAX COMMISSION

210 North 1950 West Salt Lake City, Utah 84184

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Pam Hendrickson, Commissioner
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Joe B. Pacheco, Commissioner
Rodney G. Marrelli, Executive Director

March 16, 1999

GSA/FSS/FCXC
ATTN: GSA SmartPay Program
1941 Jefferson Davis Highway, Room 507
Arlington, VA 22202

Dear Ms. Koses:

This letter is in response to your letter dated December 10, 1998, requesting our continued support of the GSA SmartPay card programs by extending tax exemption status for federal government credit card purchases.

The State of Utah will continue to exempt from sales tax purchases made with the new SmartPay cards that are billed directly to the federal government. We will continue to tax purchases made using cards that are billed to individual government employees.

In addition, the federal government will not be required to provide an exemption certificate when a GSA SmartPay credit card is used. In this case, the retailer's credit card records are adequate documentation to verify that the sale was made to the federal government.

Sincerely,

A handwritten signature in cursive script, reading "Rodney G. Marrelli".

Rodney G. Marrelli,
Executive Director